



STATE OF CONNECTICUT
DEPARTMENT OF REVENUE SERVICES

450 Columbus Blvd Ste 1
Hartford CT 06103-1837

TAXPAYER SERVICES
SPECIAL BULLETIN

TSSB 2022-4

Special Sales Tax-Free Week
From April 10, 2022, Through April 16, 2022

Purpose: The purpose of this bulletin is to provide guidance to taxpayers and retailers regarding the special sales tax-free week that runs from Sunday, April 10, 2022, through Saturday, April 16, 2022 (“April 2022 Sales Tax-Free Week”). During this week, sales of clothing and footwear costing less than \$100 will not be subject to sales tax.

Effective Date: Upon issuance.

Statutory Authority: The April 2022 Sales Tax-Free Week is authorized by Special Act No. 22-2, *An Act Suspending Certain Gas Taxes and Sales and Use Taxes on Certain Clothing and Allocating Funds for Free Public Bus Services*.

Informational Publication 2015(22) can be relied upon for purposes of the April 2022 Sales and Use Tax-Free Week: As explained above, the April 2022 Sales Tax-Free Week is authorized by recently enacted legislation. This legislation is very similar to the state statute that authorizes an annual sales tax-free week, which has been held each August since 2000. Given the similarities between these provisions, the most recent guidance issued by the Department of Revenue Services (DRS) regarding the annual sales tax-free week can be relied upon by taxpayers and retailers for purposes of the April 2022 Sales Tax-Free week. This guidance is set forth in **Informational Publication 2015(22)**, *Annual One-Week Sales and Use Tax Exclusion for Clothing and Footwear Costing Less Than \$100*. That said, there are some differences between the legislation authorizing the April 2022 Sales Tax-Free Week and the statute authorizing the annual sales tax-free week. These differences and their impact on **IP 2015(22)** are described below.

Differences between the April 2022 Sales Tax-Free Week and the Annual Sales Tax-Free Week: As noted above, taxpayers and retailers can rely on IP 2015(22) for purposes of the April 2022 Sales Tax-Free Week. However, given the differences between the legislation authorizing the April 2022 Sales Tax-Free Week and the statute authorizing the annual sales tax-free week, there are portions of IP 2015(22) that are not applicable to the April 2022 Sales Tax-Free Week. These differences are set forth below:

- **Sales of certain items of clothing or footwear primarily designed for athletic activity or protective use are not subject to tax during the April 2022 Sales Tax-Free Week:** IP 2015(22) explains that “clothing and footwear” do **not** include “any special clothing or footwear primarily designed for athletic activity or protective use that is not normally worn except when used for the athletic activity or protective use for which it was designed.” The legislation that authorizes the April 2022 Sales Tax-Free Week does not exclude such items. As such, sales of special clothing or footwear primarily designed for athletic activity or protective use that is not normally worn except when used for the athletic activity or protective use for which it was designed costing less than \$100 will not be subject to sales tax during the April 2022 Sales Tax-Free Week.
- **Sales of wallets are not subject to tax during the April 2022 Sales Tax-Free Week:** IP 2015(22) explains that “clothing and footwear” do **not** include “wallets.” The legislation that authorizes the April 2022 Sales Tax-Free Week does not exclude wallets. As such, sales of wallets costing less than \$100 will not be subject to sales tax during the April 2022 Sales Tax-Free Week.

Clarification regarding the repeal of the exemption for safety apparel: As taxpayers and retailers are likely aware, the General Assembly repealed an exemption from sales and use taxes that applied to safety apparel. For purposes of this exemption, which was repealed as of January 1, 2020, safety apparel included “any item of clothing or protective equipment worn by an employee for protection during the course of the employee’s employment.” Given this exemption, qualifying items of safety apparel could be purchased tax exempt at any time and regardless of cost, not just during the annual sales tax-free week. As a result, items of safety apparel were excluded from the scope of “clothing and footwear” in IP 2015(22). Now that the exemption for items of safety apparel has been repealed, it must be determined how such items are treated for purposes of the April 2022 Sales Tax-Free Week. To this end, and as explained below, items of safety apparel are not subject to sales tax during the April 2022 Sales Tax-Free Week

As explained in this bulletin, the legislation that authorized the April 2022 Sales Tax-Free Week and the state statute that authorizes an annual sales tax-free week are similar. In this regard, the legislation and statute specifically exclude certain items from their scope. Upon review of the plain language of Special Act No. 22-2, which is the legislation authorizing the April 2022 Sales Tax-Free Week, items of safety apparel are not excluded from the scope of eligible items of clothing and footwear. Consequently, as items of safety apparel are not excluded, sales of such items costing less than \$100 are not subject to sales tax during the April 2022 Sales Tax-Free Week.

Based on the above, taxpayers and retailers should not rely on the portions of IP 2015(22) that pertain to safety apparel. Rather, for more information on what items qualify as safety apparel, taxpayers and retailers are encouraged to review **Policy Statement 2004(4)**, *Sales and Use Tax Exemption for Safety Apparel*.

Effect on Other Documents: None.

For Further Information: Visit the DRS website at portal.ct.gov/DRS.

Call DRS Monday through Friday, 8:30 a.m. to 4:30 p.m. at:

- **860-297-5962**
- **800-382-9463**
- **860-297-4911** (TTY, TDD, and Text Telephone users **only**, let the 711 relay operator know the number you wish to call and the relay operator will dial it and then communicate using a TTY.)

E-Services Update

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